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ABSTRACT

This document describes efforts to develop a planning-programing-budgeting system in a Kenosha, Wisconsin, school district of medium size. The PPBS is to be implemented in two phases: (1) an experimental program-oriented budget for the 1970-1971 school year, and (2) a 5-year plan to reevaluate and develop a program structure and program goals for the Kenosha schools. Emphasis is placed on the accounting and information processing needs of the Kenosha district. The major implementation difficulty is the lack of guidance and assistance from national and State levels. (Computer printout on pages 23-25 may reproduce poorly.) (RA)

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PPBS: FOCUS ON OUTPUT PERFORMANCE

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Presentation III

PPBS: ONE LOCAL DISTRICT

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EA 003 282

PPBS: FOCUS ON OUTPUT PERFORMANCE

ONE LOCAL DISTRICT

The purpose of this presentation is to outline the status of a medium sized district's PPBS development effort, now in its second year. I will outline the approach we have taken, the progress made, our future plans and some of the difficulties encountered.

The history of the PPBS development in the Kenosha District dates from a time when the Board of Education became dissatisfied with the type of information available from the business services area. Board members felt that the budgeting process was unresponsive; that it did not reflect the actual needs of the District-some even implied that it was "padded." The Board did not feel capable of providing effective control over district operations. Tax payers groups had been critical of the skimpy evidence used by the Board in exercizing their decision making responsibility.

The bookkeeping machine-oriented accounting system provided only general reports (i.e. the balance sheet) which were typically several months behind actual occurances. This lack of information provided the opportunity for agressive principals to requisition far in excess of their allocations; while more timid individuals were afraid to do

anything, because assurance could not be provided that they were within specified bounds.

In an attempt to remedy the situation, the Board of Education contracted with a management consultant firm to conduct a study of the business functions of the District. The resulting report suggested creating the position of Director of Planning, Budgeting and Data Processing. Included in the Director's job description was the responsibility for replacement of the line item budget with a program budget. Appropriations for salary, operating expenses and equipment were to be grouped on the basis of activities or services.

The following steps were proposed:

1. Establish a program structure
2. Provide program descriptions
3. Plan programs on the basis of goals and objectives
4. Relate resource requirements and costs to programs and objectives
5. Provide capability for measuring effectiveness of programs on a continuing basis
6. Provide capability for studying alternatives among programs and objectives
7. Coordinate long range educational and financial planning with budgeting

The firm further added:

> A program budget will enable the Board and the public to have a more comprehensive understanding of its contents by presenting it in terms of activities that are to be supported. It will link 1) objectives to programs and 2) programs to resources and costs. In addition it will provide

methods of measuring performance in relation to both objectives and costs.

Titillated by such a thought, the Board created the position of Director of Planning, Budgeting and Data Processing. Recently the scope of the position was broadened and the title changed to Administrator of Planning and Research (Assistant Superintendent).

The first person filling the position left after a short stay and I was hired on July 1, 1969, more than a year after the position was originally created.

In an attempt to satisfy strong political pressures and engage in the necessary planning inherent in PPBS, I proposed a two phase plan to the Administration and Board. Contrary to advice of authorities in the field, Phase I was designed to develop an experimental program-oriented budget for the 1970-1971 school year. Phase II is a five year plan to reevaluate and develop a program structure, goals, and objectives for the educational program of the District.

Phase I - Experimental Program Budget

Kenosha does not have a cost accounting system in the usual sense of the word. The accounting system, while recently expanded and automated, is still based on the traditional line-item coding structure. We have assigned costs to applicable program areas (defined as traditional subjects and grades) in the budgeting process.

There were several reasons for not going immediately into a cost (program) accounting system. There was a political need to show immediate progress in improving the accounting system. Building a cost accounting system would have delayed that progress. The program-oriented budget provided visibility to the progress being made and indicated the feasibility of an eventual full implementation. A final program structure has not yet been defined. By building a program budget only, maximum flexibility in program re-definition has been maintained. Finally, the value of a cost accounting system is minimal without some standard for evaluation of program adequacy.

The 1970-1971 budget was a parallel program-line item document. Each budget request item (individual salary, piece of equipment, etc.) was coded with an eight digit traditional function-object code (the first four digits are required by the Wisconsin Department of Public Instruction for reporting purposes) and a 16 digit program code (adapted from the

Figure 1. Traditional Function-Object Code Format

Major Function-Object	Sub Function-Object	School/ Department Number
XXXX	XX	XX

Figure 2. Program Code Format (Expenditures)

Organizational Unit	Area of Responsibility	Subject	Activity	Object	Item Number
XXX	XXX	XXX	XX	XXX	XX

1. Organizational unit - the code assigned to each building within the system.
2. Area of responsibility - basically a combination of the administrative organizational patterns and instructional responsibility.
3. Subject - the subject/grade level coding structure.
4. Activity - a section which allows the flexibility of assigning a unique activity code to specific endeavors that don't fit within the other classes.
5. Object - delineates the traditional object areas.
6. Item Number - uniquely defines a budget request item within the other 5 categories.

Midwestern States Educational information Project). A total of 24 digits of coding resulted (see Figures 1 and 2). The program budget codes are shown in Appendix A.

Several reports are produced from the budgeting system. A detailed listing of each request (containing about 7,000 lines) is produced in limited quantities for administrative and board use. A summary document is generated for public dissemination. A series of matrices displays the program budget information in a variety of ways. (I.e. program by object, school by object and school by subject by object.) Examples of these program-oriented budgets are included in Appendix B. A more complete description of the budget preparation system can be found in the October, 1970, issue of the AEDS Monitor.

The second year's program budget is now in the final preparation stage. The acceptance of the first document by the Board and Administration was very gratifying. It was accepted as being experimental - one step in a complex process. It was accepted as an indication of what is possible, yet has not been utilized in the management process.

Many weaknesses exist. There is no basis for the comparison of historical data, also no methods of projection are being used. Any attempt to compare costs of programs is likely to produce invalid conclusions. No comparative standards exist, and the data is not sufficiently accurate to support comparisons. Comparisons and projections will be valid when the entire evaluative system is defined.

Phase II - Long Range Goals and Objectives Development Program

The Kenosha Board of Education adopted and funded a five year project to develop a long range plan for the definition of educational objectives beginning in the 1970-1971 school year.

The project involves:

1. Definition of District wide goals by professional educators, the Board and the Community.
2. Development of a program structure to implement these goals.
3. Development of an evaluation system based on the program structure.
4. Testing, revision and implementation of the PPB System.

Specific plans for each year are:

1970-1971

1. Define broad District goals
2. Define program structure
3. Plan specific priorities for remaining years
4. Project 5 year resource needs for planning purposes

1971-1972

1. Refine program structure
2. Specify general criteria for programs
3. Develop cost-effectiveness capabilities

1972-1973

1. Define specific performance criteria based on program structure
2. Build measurement instruments
3. Develop a computerized instructional management system

1973-1974

1. Test and revise criteria and measuring instruments; re-state objectives
2. Pilot test PPB design
3. Develop experimental designs for testing of alternatives

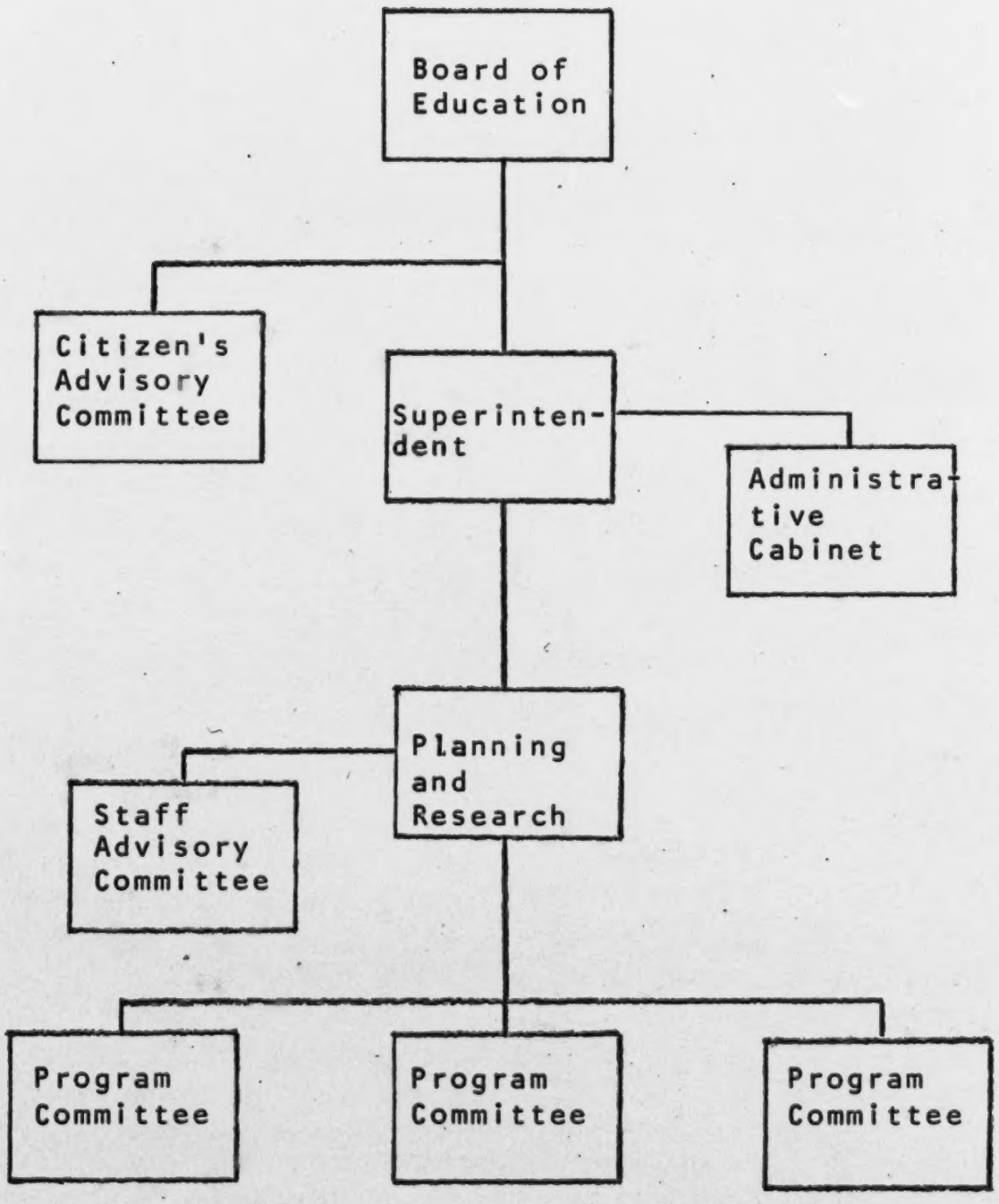
1974-1975

1. Implement remainder of PPB System, coordinating long range budgeting implications to performance data
2. Begin long range evaluation of the system leading toward perpetual revision of instructional techniques and approaches and revision of the objectives and criteria.

Organization

The proposed organizational structure for implementation of the five year plan retains the Board in the major policy making role (see Figure 3). A Citizen's Advisory

Figure 3. Organization for PPBS



Committee has been established for the purpose of community involvement in the process of re-evaluating the broad goals of the District.

The Administrative Cabinet provides official sanction for the implementation of Board policies and directives. A staff advisory committee will serve as the central planning group and will play a large role in communicating with the remainder of the instructional staff. Finally, a series of committees, one in each program area, will provide detailed objectives and criteria.

Strategy

The strategy to be employed in defining program structure, objectives and criteria is not completely defined. One of the major problems will be obtaining the committment of the staff to the methods of evaluation necessary in a PPB System. The strategy will focus upon the process of re-educating the instructional staff to use advanced evaluation techniques.

The stated goals, structures, objectives, criteria and measuring instruments must undergo constant revision. If the staff cannot support the process of evaluation and revision, the project will not be successful.

Problems and Comments

Problems

Several difficulties have been encountered in the PPBS development effort. The implementation of the five year plan has not proceeded as was originally hoped. The difficulty in clearly specifying the components of the plan; also the strategy to be employed has been greater than I anticipated. Specific examples of other districts' efforts are relatively scarce and cannot be applied directly to our situation.

Political considerations have weighed heavily in some of the delays encountered. Even though much of the initial impetus for starting the PPBS development came directly from the Board, it has been reluctant to involve citizens in the planning function. One of the initial steps was to establish a Citizen's Advisory Committee to develop (with assistance of the staff) a statement of broad district goals. It has taken approximately one year for that group to be appointed.

Part of the reluctance to form the committee grew out of a fear that the committee might usurp some of the Board's power. A previous committee on school building needs took a position that was not in agreement with that of the Board. The Board rejected some of the committee's findings, creating hard feelings that still persist.

Another factor was a lack of agreement as to how the committee should be selected. Some board members wanted to simply appoint the members. The Administration felt that this approach could brand the committee as the "Board's committee," reducing its objectivity in the eyes of the community. Some administrators wanted to appoint a committee to nominate the committee, but this was rejected as being too time consuming. Finally, each of the seven board members selected two individuals to serve on the Committee. The administration then nominated 20, from which the Board as a whole selected six by ballot.

There is still concern, expressed by both board members and administrators, that this group may not be able to deliberate in an objective fashion nor be able to represent the community and have its support when its task is finished.

Daily pressures have also interfered with the progress originally anticipated. We have had considerable difficulty in spending the amount of time necessary to plan and implement a PPBS project. It seems as if the daily life of a school administrator is ruled by crisis, even for those in planning, rather than through reasoned allocations of time. Items such as: a custodians strike, a financially destitute lunch program, late financial reports, over crowded schools, a twice defeated bond referendum, a statewide study that may eventually result in the abolishment of local school districts, have taken a higher priority.

There is resistance, on the part of some educators in Kenosha, to the attempt to evaluate educational processes in a precise manner. The obvious difficulties of precise measurement and a strong aversion to any form of evaluation will have to be overcome before a comprehensive evaluation system can function. In Kenosha, measurement has been equated with standardized testing and building behavioral objectives. If PPBS is to succeed here, I feel that a much broader and more flexible point of view will be required.

Comments

From my perspective, more structure and assistance is needed from the national and state levels.

A coherent and guiding literature is needed. General agreement will be needed regarding the form that PPBS should take nationally before local districts can hope to cope meaningfully with their own unique problems. We need general guidelines concerning alternative processes for building program structures, objectives and criteria. It seems to me that concepts relating to management by objectives, accountability, curriculum, evaluation and computer managed instruction, as well as PPBS, should be synthesized into meaningful and manageable forms.

State educational agencies must provide leadership, resources, and financing to local schools if the PPBS movement is to succeed. If the State could provide expertise

in evaluation, measurement, instrument construction, the dynamics of organizational change and program accounting, our efforts would be greatly enhanced. If local schools are going to move beyond the experimental stages, states will need to provide a legal environment which will allow different methods for reporting than now exist.

In addition to external expertise, local schools will need additional financial resources in order to sucessfully implement a PPB System. Money for reeducation of teachers, building and implementing management information systems, and obtaining the necessary consultative services is needed. Lastly, if states provide coordination with similar efforts in other districts, governmental agencies and states, much more efficient use of limited local resources will result.

APPENDIX A

PROGRAM BUDGET CODES

ORGANIZATIONAL UNIT

010 Municipal Building
020 Deming Instructional Center
030 Hannan Administration Center
040 Sheridan Road School
050 Weiskopf School
060 Warehouse
065 North Shore Depot
070 Bong Base

110 Bradford
120 Tremper
199 H. S. General
210 Bullen
220 Lance
230 Lincoln Jr.
240 McKinley Jr.
250 Washington
290 ESP Center
299 J. H. S. General

703 Bain
706 Berryville
709 Bose
712 Columbus
715 Dublin
718 Durkee
721 Forest Park
724 Frank
727 Grant
730 Green Bay Road
733 Harvey
736 Highland
739 Hill Crest
742 Jefferson
743 Jefferson Annex
745 Jeffery
748 Lincoln Elem.
751 McKinley Elem.
754 Pleasant Prairie
757 Prairie Lane
760 Roosevelt
766 Somers
769 Southport
772 Strange
775 Sunnyside
778 Vernon
781 Vernon Orthopedic Wing
784 Whittier
787 Wilson
799 Elem. General
999 System Wide

AREA OF RESPONSIBILITY

Instruction

101 Instructional Services, Gen. (hearing, reading etc.)
111 Classroom Teaching
112 Summer School
121 Library Services
125 Guidance
126 Psychological
131 Audio-Visual Services
132 Computer Assisted Inst.
133 Educational TV Services
141 Homebound Teaching & Other Teaching (Social Workers)
143 Co-curricular Activities
145 Non-Instructional Supervision
146 Nursing
150 Instructional Administration
151 Deputy Superintendent
155 Curriculum & Instruction
157 Teacher Consultants
160 Reading Coordinator
165 Instructional Materials & Central Library Services
170 Pupil Services
175 Special Education

180 Art Department
182 Music Department
184 Physical Ed. & Athletics Dept.
186 Public Recreation Dept.
190 Building Principals (Adm. of a school)
200 General Control
201 Board of Education
210 Superintendent
215 Public Information
220 Personnel
230 Business Affairs
233 Finance
235 Purchasing
237 Warehouse
240 Planning and Research
245 Data Processing
250 Federal Projects (Dist. Share)

Research and Development

271 R & D, General
276 Research
281 Development
286 Evaluation
291 Statistics
296 Other R & D Services

Facilities, Maint. & Oper. (Current Operating Expenses)

300 Bldg. Engineer
301 Plant Maint. & Oper., Gen.
311 Site Maintenance
316 Site Operation
321 Building Maintenance
326 Building Operation
331 Built-in Equipment, Maint.
336 Built-in Equipment, Oper.
341 Movable Equipment, Maint.
346 Movable Equipment, Oper.
348 Vehicles Except Buses

Facilities, Acquisition of Improvements (Capital Outlay and Building Fund)

451 Plant Acq./Improvement, Gen.
461 Site Acq./Improvement
471 Building Acq./Improvement
481 Built-in Equip. Acq./Improvement
491 Movable Equip. Acq./Improvement

Food Service

501 Food Services, Gen.
511 Food Preparation & Serving
521 Transportation of Food

Pupil Personnel

601 Pupil Services, Gen.
611 Attendance Services
616 Guidance Services
621 Social Work Services
626 Psychological Services
631 Therapeutic Services
641 Other Pupil Services

Health Services

751 Health Services, Gen.
761 Medical Services
766 School Nurse Service
771 Dental Services
781 Other Health Services

Area of Responsibility (Continued)

Pupil Transportation
(Current Operating Expense)

801 Transportation, Gen.
810 Transportation Supervisor
811 Vehicle Operation
815 Aides
820 Regular Transportation
821 Vehicle Servicing & Maintenance
825 Board & Room
830 Special Education
831 Physically Handicapped
832 EMR
833 TMR
834 Hearing
835 EDC
836 School related trips
839 Music
840 Parent Contract
850 S & M
860 Travel

Community Services

901 Community Services, Gen.
911 Recreation
921 Civic Activity
931 Public Libraries
941 Custody and Detention
951 Welfare Activities
961 Non-Public School Services
971 Other Community Services

Federal Projects

1000

Clearing Accounts

1101 Transportation Within State
1111 Transportation Outside State
1121 Tuition Within State
1131 Tuition Outside State
1141 Forensic & Debate
1142 Publications

Debt Service

1211 Bond Redemption
1221 Long Term Loan
1231 Short Term Loan
1241 Current Loan

SUBJECT

000 Does Not Apply (Home Visitors, Social Workers)
001 All Schools and Office (Nurse, Homebound, Health Supplies)
005 Aviation
010 Agriculture
020 Art
030 Business Education
040 Distributive Education
050 English Language Arts
051 Debate
052 Drama
053 Reading
054 ISS, RLSS
055 Speech
056 English-Social Studies Team
060 Foreign Languages
070 Health Occupations (Nurse Trng.)
080 Health Safety & Phy. Ed.
090 Home Economics
100 Industrial Arts
101 Crafts
102 Drafting
103 Electricity & Electronics
104 Metalworking
105 Power Mechanics
106 Woodworking
107 Graphic (Printing)
108 Plastics
109 Machine Shop (Basic Academics)
110 Mathematics
120 Music
121 Instrumental
122 Vocal
130 Sciences
140 Office Occupations
150 Social Sciences
160 Technical Education
170 Trades & Industry
180 General Education
190 Exceptional Child Education
191 Educable Mentally Handi. EMR
192 Trainable Mentally Handi. TMR (Social Workers)
193 Reading Handicapped (Remedial)
194 Speech Handicapped
195 Hearing Handicapped
196 Visually Handicapped
197 EDC
198 Physically Handicapped
199 Psychologist
200 Co-curricular Activities
210 Academic Co-curricular Activities
220 Athletic Co-curricular Activities
230 Music Co-curricular Activities
240 School Services Co-curricular Act.
241 Student Publications
250 Social Co-curricular Activities
300 Driver Education
400 Outdoor Education
500 Homeroom (Grade Level, etc.)
510 Library
520 A-V
530 Guidance
600 Kindergarten
601-606 Grades 1-6
711 Elementary Art
721 Elementary Music
731 Elementary Phy. Ed.
741 Elementary Library
751 Elementary Audio-Visual

ACTIVITIES

03 Accounting	51 Orientation
04 Administration	53 Pathological
05 Architectural Studies	55 Payroll
06 Aides	57 Periodicals & Newspapers
07 Audit	59 Planning
09 Bonding	60 Pre Registration
11 Budgeting	61 Printing
13 Census	63 Recruitment
15 Clerical	65 Rental
17 Counseling	67 Research
18 Child Conservation	68 School Lunch
19 Custodial	69 Safety
21 Data Processing	70 Social Workers
23 Elections	71 Stores Distribution
25 Fiscal Control	73 Student Body Activities
26 Head Start	74 Student Help
27 Health	75 Supervisory
29 Health Exam	77 Teaching
31 Home Visitors	79 Teaching Assistants
33 In-plant Printing	81 Tests & Measurements
35 In-service Training	83 Therapeutic
37 Insurance	85 Transportation - By Parents
39 Interns	87 Transportation - Hazardous Rts.
41 Legal Services	89 Transportation - Inter-School
43 Maintenance & Repair	91 Transportation - Regular Routes
45 Negotiations	95 Transportation - Other
47 Noon Lunch Supervision	97 Tutoring
49 Nurses	98 Utility

OBJECT

100 Salaries
110 Certified, Full Time, Regular
111 Certified, Regular, Part-Time
112 Certified, Sick Pay
113 Certified, Vacation
120 Certified, Part-Time, Regular
121 Certified, Overtime
130 Certified, Substitute, Regular
131 Certified, Substitute, Overtime
140 Non-Certified Professional (Nurse)
160 Non-Certified, Full, Regular
161 Non-Certified, Full, Overtime
162 Non-Certified, Full, Sick Pay
163 Non-Certified, Full, Vacation
170 Non-Certified, Part-Time, Regular
171 Non-Certified, Part-Time, Overtime
180 Non-Certified, Substitute, Regular
181 Non-Certified, Substitute, Overtime

200 Sick Pay Employee Benefits
210 Social Security
220 State Retirements
230 Municipal Retirements
240 Local District Retirement
250 Health Insurance
260 Life Insurance
270 Guaranteed Income Insurance
280 Workmen's Compensation
290 Other Benefits

300 Supplies
310 Textbooks
315 Textbooks, resale or rental
320 Health
330 General Supplies
335 General Supplies for resale
350 Library Materials
351 Periodicals & Newspapers
353 Audio-Visual Materials
360 Printing
370 Books and Subscriptions

400 Contracted Services
410 Consultation
420 Other Non-Staff Personnel
430 Transportation
440 Tuition
450 Repairs
460 Insurance
470 Memberships
480 Rentals
490 Other Contracted Services (Except Utilities)

500 Contracted Services, Utilities
510 Electricity
520 Telephone and Telegraph
530 Water
540 Sewer
550 Gas
560 Oil
570 Coal
580 Other Utilities

600 Employee Travel
610 Travel Within District
620 Travel
630 Car Allowance

700 Facilities
710 Site Purchase
720 Site Improvement
730 Building Purchase
740 Building Lease or Lease Purchase
750 Building Improvement

800 Equipment C/O
810 Furniture, New
820 Furniture, Replacement
830 Machinery and Apparatus, New
840 Machinery and Apparatus, Repl.
850 Vehicles, New
860 Vehicles, Replacement

900 Debt Service
910 Principal
920 Interest
930 Bonding
950 Contingency

APPENDIX B

EXAMPLES OF PROGRAM BUDGET

KENOSHA UNIFIED SCHOOLS
1970-71 PROGRAM BUDGET
SUBJECT BY OBJECT

SUBJECT / OBJECT	100 SALARIES	200 EMPLOYEE BENEFITS	300 SUPPLIES	400 CONTRACT SERVICES	500 UTILITIES	600 EMPLOYEE TRAVEL	700 MAINT OF FACILITY	800 EQUIPMENT C/O	900 DEBT SERV & CONTG	TOTAL
000 NOT ASSIGNED	1,877,032	655,010	97,316	722,626	473,713	36,718	28,461	86,907	1,677,186	5,654,969
001 ALL SCHOOL & OFFICE	1,755,297		46,548	2,250		12,500		66,583		1,883,178
005 AVIATION	11,556							659		12,215
020 ART	168,882		17,064					10,509		196,455
030 BUSINESS EDUCATION	257,493		7,829	1,440				21,753		288,515
040 DISTRIBUTIVE EDUCATION			447					109		556
050 ENGLISH LANGUAGE ARTS	929,067		24,478	4,500				6,954		964,999
060 FOREIGN LANGUAGES	203,616		12,120					3,533		219,469
080 HEALTH SAFETY & PHY. ED.	421,850		34,480					9,401		465,731
090 HOME ECONOMICS	167,796		13,034					5,825		186,655
100 INDUSTRIAL ARTS	345,149		37,621					43,124		453,582
110 MATHEMATICS	589,392		11,816	720			27,688	4,218		606,146
120 MUSIC	240,224		9,383					28,566		278,173
130 SCIENCES	561,398		28,361					17,613		607,372
150 SOCIAL SCIENCES	700,247		22,543					2,723		725,513
190 EXCEPTIONAL CHILD EDUCAT	866,692		16,228	1,200				8,549		892,669
210 ACAD CO-CURRICULAR ACT	2,885									2,885
220 ATHL CO-CURRICULAR ACT	36,617		10,475	4,000				2,182		53,274
230 MUSIC CO-CURRICULAR ACT								8,283		8,283
240 SCH SER CO-CURRICULAR ACT			2,000							2,000
300 DRIVER EDUCATION	80,288		5,770					1,635		87,693
400 OUTDOOR EDUCATION								858		858
510 LIBRARY	187,688		50,156					14,605		252,449
520 A-V	36,133		42,144					27,056		105,333
530 GUIDANCE	268,408		873					1,072		270,353
600 KINDERGARTEN	400,213		6,326					1,233		407,772
601 GRADE 1	795,300		17,112					20		812,432
602 GRADE 2	677,554		15,878					1,768		695,200
603 GRADE 3	643,288		15,944					184		659,416
604 GRADE 4	641,460		14,813					338		656,611
605 GRADE 5	590,687		15,589					501		606,777
606 GRADE 6	636,957		16,409					38		653,404
711 ELEMENTARY ART	105,242		23,292					4,243		132,777
721 ELEMENTARY MUSIC	142,386		1,434					8,800		152,620
731 ELEMENTARY PHY. ED.	182,412		2,290					5,393		190,095
741 ELEMENTARY LIBRARY	126,187		43,030					5,334		174,551
751 ELEMENTARY AUDIO VISUAL			12,849					19,858		32,707
TOTALS	14,649,596	655,010	675,652	736,736	473,713	49,218	56,149	420,427	1,677,186	19,393,687

MONDAY, DEC 07, 1970

KENOSHA UNIFIED SCHOOLS
1970-71 PROGRAM BUDGET
UNIT BY OBJECT

UNIT	OBJECT	100 SALARIES	200 EMPLOYEE BENEFITS	300 SUPPLIES	400 CONTRACT SERVICES	500 UTILITIES	600 EMPLOYEE TRAVEL	700 MAINT OF FACILITY	800 EQUIPMENT C/O	900 DEBT SERV & CONTG	TOTAL
010	MUNI BLDG & UNASSIGNED	722,607	655,010	98,337	626,891	21,617	46,425	4,280	99,732	1,627,186	3,902,085
020	DEMING INSTRUCTIONAL CTR	352,087		35,180	8,010	4,795	2,500		13,864		416,436
030	HANNAN ADMINISTRATION CTR	537,629		33,327		4,327			22,696		597,979
040	SHERIDAN ROAD SCHOOL	65,144		661	1,533	1,314			1,585		70,237
050	WEISKOPF SCHOOL	368,302		13,047	1,692	3,383			5,596		392,020
060	WAREHOUSE	319,269		230	360	2,403	103		1,280		323,653
065	NORTH SHORE DEPOT				333	120		400			853
070	BCNG BASE SITE					50					50
110	BRADFORD	1,195,332		57,000	27,425	38,645		27,688	72,308		1,418,398
120	TREMPER	1,525,078		67,321	1,250	62,948		1,115	41,608		1,699,320
199	H. S. GENERAL	49,137		1,750			190				51,077
210	BULLEN	665,208		34,902		29,127			9,141		738,378
220	LANCE	796,555		37,947		28,703		1,800	20,090		885,095
230	LINCOLN JR.	673,980		34,717	18,918	17,833			21,456		766,904
240	MCKINLEY	544,230		22,576	900	13,133			13,961		594,800
250	WASHINGTON	649,198		32,078		20,397		435	20,617		722,725
299	J. H. S. GENERAL	54,912		8,326							63,238
703	BAIN	240,784		8,535	2,892	8,194			4,831		265,236
706	BERRYVILLE	148,060		4,734	783	6,048		225	3,625		163,475
709	BOSE	278,775		8,767		13,903			2,836		304,281
712	COLUMBUS	183,668		6,743	2,056	5,909		245	2,642		201,263
715	DUBLIN	43,471		1,692	910	1,382			190		47,645
718	DURKEE	141,489		4,898		5,735			2,548		154,670
721	FOREST PARK	300,144		10,744		8,834			3,187		322,909
724	FRANK	165,865		6,234	5,270	7,217		245	2,159		186,990
727	GRANT	210,779		7,276	165	7,837			1,914		227,971
730	GREEN BAY ROAD	96,186		3,380	333	3,904		7,656	1,853		113,312
733	HARVEY	271,306		9,550		9,094			2,091		292,041
736	HIGHLAND	49,762		905	1,259	2,201			1,358		55,485
739	HILL CREST	128,544		4,239		4,533			2,314		139,630
742	JEFFERSON	205,524		7,796	440	8,797		160	3,481		226,198
743	JEFFERSON ANNEX	65,837				3,782					69,619
745	JEFFERY	271,248		9,105		14,089			3,151		297,593
748	LINCOLN EL..	275,188		8,844		6,456		660	3,769		294,917
751	MCKINLEY EL.	221,689		8,594		5,942			2,337		238,562
754	PLEASANT PRAIRIE	130,311		3,963		7,185		4,020	2,516		147,995
757	PRAIRIE LANE	231,633		7,135	333	7,546			1,097		248,544
760	ROOSEVELT	327,317		10,278	18,434	10,530			4,937		371,496
766	SOMERS	211,645		8,263	333	8,647			4,108		232,996
769	SOUTHPORT	216,416		7,493	1,208	6,666		2,200	4,522		238,505
772	STRANGE	319,808		11,169		13,700			2,416		347,093
775	SUNNYSIDE	278,728		9,159		6,142		2,820	2,982		299,831
778	VERNON	354,852		10,153		11,911			3,364		380,280
781	VERNON ORTHOPEDIC WING	163,553		2,695	9,000	11,167			410		186,825
784	WHITTIER	124,234		4,404		6,879			1,147		136,664
787	WILSON	222,331		8,005	1,208	7,963		2,200	3,900		245,607
799	ELEM. GENERAL	251,781		3,500	600	2,725					258,606
999	SYSTEM WIDE				4,200					50,000	54,200
	TOTALS	14,649,596	655,010	675,652	736,736	473,713	49,218	56,149	420,427	1,677,186	19,393,687

MONDAY, DEC 07, 1970

KENOSHA UNIFIED SCHOOLS
1970-71 PROGRAM BUDGET
UNIT BY SUBJECT BY OBJECT
120 TREMPER H. S.

SUBJECT	OBJECT 100 SALARIES	200 EMPLOYEE BENEFITS	300 SUPPLIES	400 CONTRACT SERVICES	500 UTILITIES	600 EMPLOYEE TRAVEL	700 MAINT OF FACILITY	800 EQUIPMENT C/O	900 DEBT SERV & CONTG	TOTAL
000 NOT ASSIGNED	110,114				62,948		1,115			174,177
001 ALL SCHOOL & OFFICE	123,950		6,838	1,250				3,406		135,444
005 AVIATION	11,556							659		12,215
020 ART	31,685		2,132					1,058		34,875
030 BUSINESS EDUCATION	93,147		3,837					2,465		99,449
050 ENGLISH LANGUAGE ARTS	239,170		5,087					747		245,004
060 FOREIGN LANGUAGES	59,550		4,279					1,475		65,304
080 HEALTH SAFETY & PHY. ED.	118,265		2,037					737		121,039
090 HOME ECONOMICS	26,861		2,892					2,420		32,173
100 INDUSTRIAL ARTS	66,687		5,764					7,507		79,958
110 MATHEMATICS	132,325		2,305					1,198		135,828
120 MUSIC	34,706		302					7,086		42,094
130 SCIENCES	87,776		7,899					2,055		97,730
150 SOCIAL SCIENCES	193,391		7,164					372		200,927
190 EXCEPTIONAL CHILD EDUCAT	19,368									19,368
210 ACAD CO-CURRICULAR ACT	1,485									1,485
220 ATHL CO-CURRICULAR ACT	12,831		470							13,301
240 SCH SER CO-CURRICULAR ACT			1,000							1,000
300 DRIVER EDUCATION	32,218		2,500					785		35,503
510 LIBRARY	20,831		9,444					2,915		33,190
520 A-V	23,060		2,826					5,983		31,869
530 GUIDANCE	86,102		545					740		87,387
TOTALS	1,525,078		67,321	1,250	62,948		1,115	41,608		1,699,320

MONDAY, DEC 07, 1970

KENOSHA UNIFIED SCHOOLS
1970-71 PROGRAM BUDGET
UNIT BY SUBJECT BY OBJECT
110 BRADFORD H. S.

SUBJECT	OBJECT	100 SALARIES	200 EMPLOYEE BENEFITS	300 SUPPLIES	400 CONTRACT SERVICES	500 UTILITIES	600 EMPLOYEE TRAVEL	700 MAINT OF FACILITY	800 EQUIPMENT C/O	900 DEBT SERV & CONTG	TOTAL
000	NOT ASSIGNED	86,074			24,265	38,645					148,984
001	ALL SCHOOL & OFFICE	115,774		4,012	1,000				4,975		125,761
020	ART	27,570		2,276					3,056		32,902
030	BUSINESS EDUCATION	101,247		2,135	1,440				9,720		114,542
040	DISTRIBUTIVE EDUCATION			447					109		556
050	ENGLISH LANGUAGE ARTS	176,550		8,666					1,047		186,263
060	FOREIGN LANGUAGES	51,583		2,063					463		54,109
080	HEALTH SAFETY & PHY. ED.	63,545		2,964					4,459		70,968
090	HOME ECONOMICS	21,084		1,910					1,719		24,713
100	INDUSTRIAL ARTS	80,554		5,714				27,688	23,531		137,487
110	MATHEMATICS	55,688		1,204	720				807		58,419
120	MUSIC	26,894		598					7,673		35,165
130	SCIENCES	73,969		4,589					5,538		84,096
150	SOCIAL SCIENCES	153,715		3,424					880		158,019
190	EXCEPTIONAL CHILD EDUCAT	20,812		320					198		21,330
210	ACAD CO-CURRICULAR ACT	1,400									1,400
220	ATHL CO-CURRICULAR ACT	12,937		3,429							16,366
240	SCH SER CO-CURRICULAR ACT			1,000							1,000
300	DRIVER EDUCATION	26,774		2,900					785		30,459
510	LIBRARY	23,920		5,129					2,160		31,209
520	A-V	13,073		3,892					5,188		22,153
530	GUIDANCE	62,169		328							62,497
	TOTALS	1,195,332		57,000	27,425	38,645		27,688	72,308		1,418,398